



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Fred W. & Jeannie L. Bulmahn  
DOCKET NO.: 09-04408.001-R-1  
PARCEL NO.: 02-05-453-007

The parties of record before the Property Tax Appeal Board are Fred W. & Jeannie L. Bulmahn, the appellants, and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Kane County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$28,526  
**IMPR:** \$91,332  
**TOTAL:** \$119,858

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 7,585 square feet of land area backs to a golf course. The lot is improved with a 10-year-old, one-story frame single-family dwelling. The property is located in the Del Webb Sun City development in Huntley, Rutland Township, Kane County.

The appellants contend unequal treatment in the assessment process as the basis of the appeal regarding the subject's land assessment. After receiving a reduction from the Kane County Board of Review in the improvement assessment, the appellants report they have no further dispute with that figure for 2009.

The subject lot is classified as 'premier.' In support of the land inequity contention, the appellants presented a brief and a grid analysis (Schedule A) wherein they averaged assessment data on fourteen properties, four of which were 'premier' lots and 10 of which were 'estate' lots. The comparables are located on the subject's street with westward views (rear yard faces the golf course).

The appellants contend that the land assessment of the subject is inconsistent with "the average of comparable properties in our immediate neighborhood." As shown in Schedule A, the fourteen parcels range in size from 7,699 to 14,222 square feet of land area.<sup>1</sup> The appellants report these comparables have "identical, westerly, golf fairway frontage views." The fourteen parcels have land assessments of \$28,526 each for the four 'premier' lots and \$33,733 each for the ten 'estate' lots. The appellants note that the assessor makes no distinction at all for lot sizes among either the premier or estate lots, however, on Schedule A the appellants reported that the varying lot sizes resulted in a range of assessments on a per-square-foot basis from \$2.37 to \$3.83. The subject, a 'premier' lot, has a land assessment of \$28,526 or \$3.70 per square foot of land area.

The appellants further contend that the average per-square-foot land assessment of the fourteen comparables is \$3.01 and thus the subject's land assessment is inconsistent. In addition, the subject lot is reportedly "one of the two smallest on the cul-de-sac. The rear of our lot is basically not useable, since it has a low elevation with a swale running through it that drains runoff from the golf course and neighboring properties. It is literally a swamp."

Based on this evidence, the appellants requested a land assessment reduction to \$23,177 or \$3.01 per square foot of land area.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$119,858 for the subject property was disclosed. The board of review presented documentation addressing the land inequity argument.

A memorandum presumably prepared by the township assessor was presented. The memorandum addresses that the Del Webb Sun City developers applied a site value method to determine the value of the parcels based on the width of the lot and the particular model that could be built on each lot. The four classifications of single-family residential lots applied by the developer were Classic, Premier, Estate and Reserve with three basic sub-classifications for each lot.

The memorandum sets forth that homes backing to the golf course commanded premium prices. The subject paid a lot premium of \$90,000 when the home was purchased. "In the last several years it has been determined that 'golf course homes' are not realizing a greater resale value than comparable homes on a Standard lot. For that reason all Open lots and Open/Backs Golf Course lots are value the same per classification. Changes in the market may determine if this trend continues."

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<sup>1</sup> The four 'premier' lots range in size from 7,699 to 12,103 square feet of land area and have per-square-foot land assessments ranging from \$2.36 to \$3.71.

The memorandum further states that all Premiers with Open/Backs Golf Course lots that are comparable to the subject were assessed in 2009 for \$28,526 per parcel.

The board of review presented a grid analysis of four comparable parcels described as premier lots of either .18 or .19 of an acre of land area. These parcels each "backs to golf course" and has a land assessment of \$28,526 which is identical to the subject's land assessment.

Based on the foregoing data, the board of review requested confirmation of the subject's land assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants contend unequal treatment in the subject's assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

Evidence disclosed residential lots in the subject's development are valued on a site value basis using an appropriate location/view designation. The appellants contend the assessor's site value methodology inappropriately fails to consider lot size differences. As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 692 N.E.2d 260, 229 Ill. Dec. 487 (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234. In this appeal, both parties presented multiple parcels of the 'premier' classification designation which were identically assessed at \$28,526 per lot. The appellants report, however, that these lots do not have identical per-square foot assessments. Based on the record evidence, the site value method for land assessment in Sun City was applied uniformly to the subject property and neighboring properties.

Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds while the appellants argued that "size matters" as to parcels in Sun City, the Board further finds the appellants failed to provide any market value data to support their proposition such as similar dwellings on larger lots sold for more than similar dwellings on smaller lots.

Based on the record, the Board finds the appellants failed to establish a lack of uniformity in land assessments and thus no reduction in the subject's land assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 19, 2012

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.